Exhibit A

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Entered on Docket October 27, 2009 Ki- Bi

Hon. Linda B. Riegle United States Bankruptcy Judge

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UNITED STATES BANKRUPTCY COURT

DISTRICT OF NEVADA

13 In re:

USA COMMERCIAL MORTGAGE COMPANY,

USA CAPITAL REALTY ADVISORS, LLC, 1

16 USA CAPITAL DIVERSIFIED TRUST DEED FUND, LLC,

USA CAPITAL FIRST TRUST DEED FUND, LLC,²

USA SECURITIES, LLC,³

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Debtors.

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☐ All Debtors

Affects:

☑ USA Commercial Mortgage Company

☐ USA Capital Realty Advisors, LLC

☐ USA Capital Diversified Trust Deed Fund, LLC

☐ USA Capital First Trust Deed Fund, LLC

23 USA Securities, LLC

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Case No. BK-S-06-10725-LBR

Case No. BK-S-06-10726-LBR¹

Case No. BK-S-06-10727-LBR

Case No. BK-S-06-10728-LBR²

Case No. BK-S-06-10729-LBR³

CHAPTER 11

Jointly Administered Under Case No. BK-S-06-10725 LBR

ORDER SUSTAINING TWENTIETH OMNIBUS OBJECTION OF USACM LIQUIDATING TRUST TO DOUBLE COUNTED CLAIMS

Hearing Date: October 19, 2009

Hearing Time. 3:00 p.m.

¹ This bankruptcy case was closed on September 23, 2008.

² This bankruptcy case was closed on October 12, 2007.

³ This bankruptcy case was closed on December 21, 2007.

LAWYERS The Court having considered the "Twentieth Omnibus Objection of USACM 1 2 Liquidating Trust to Double Counted Claims; and Certificate of Service" [DE 7533] (the 3 "Objection"); the Court having heard the Objection on October 19, 2009; appropriate notice of the Objection having been given; no response to the Objection having been filed; 4 5 and good cause appearing: **IT IS ORDERED** that: 6 7 1. The Objection [DE 7533] is sustained; and 2. The claims listed on **Exhibit A** are disallowed in the amounts shown there as 8 9 duplicate amount. PREPARED AND RESPECTFULLY SUBMITTED BY: 10 11 LEWIS AND ROCA LLP 12 /s/ John Hinderaker (018024) $By_{\underline{\hspace{0.5cm}}}$ 13 Rob Charles John Hinderaker (pro hac vice) 3993 Howard Hughes Parkway, Ste. 600 14 Las Vegas, Nevada 89169-5996 15 Telephone: (702) 949-8320 Facsimile: (702) 949-8321 16 Attorneys for USACM Liquidating Trust 17 18 19 20 21 22 23 24 25 26

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RO	ČA						
LAW	Y E R S						
In a	In accordance with Local Rule 9021, the undersigned certifies:						
[The Court waived the requirements of LR 9021.						
[No parties appeared or filed written objections, and there is no trustee appointed in this case.						
I have delivered a copy of this proposed order to all counsel who appeared at the hearing, any unrepresented parties who appeared at the hearing, and any trustee appointed in this case, and each has approved or disapproved the order, or failed to respond, as indicated below (list each party and whether the party has approved, disapproved, or failed to respond to the document):							
U.S	S. Trustee:						
	□ approved the form of this order		disapproved the form of this order				
	■ waived the right to review the order and/or		failed to respond to the document				
Other Party:							
	approved the form of this order		disapproved the form of this order				
	□ waived the right to review the order and/or		failed to respond to the document				
###							
Submitted by:							
I FWIS AND DOCA I I D							
D. //HI (#010024)							
By:	/s/ JH (#018024)						
Rob Charles John Hinderaker (pro hac vice) Attorneys for USACM Liquidating Trust							
Atto	rneys for USACM Liquidating Trust						

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USACM

Exhibit A Proofs of Claim Asserting Duplicate Amounts

			Total Amount of Claim as Listed in Claim	Claim Amount Subject To Objection as a
ROBERT WILLIAM ULM IRA	PENSCO TRUST COMPANY CUSTODIAN 414 MORNING GLORY RD ST MARYS GA 31558	Claim # 10725-02090	1,415,506.00	Duplicative Amount 707,753.00
ROGERS, JAMES WILLIAM	78 SEAL ROCK DR SAN FRANCISCO CA 94121	10725-02220	613,040.12	306,520.06
ROISENTUL FAMILY TRUST	SAUL & ILENE ROISENTUL TRUSTEES 74075 KOKOPELLI CIR PALM DESERT CA 92211-2075	10725-02281	840,536.32	420,268.16
ROMONOSKI, MAURY	4429 PEACEFUL MORNING LN LAS VEGAS NV 89129	10725-02331	250,000.00	125,000.00
RUTH ZIMMERMAN & MOSHE KIRSH JTWROS	15721 MILBANK ST ENCINO CA 91436	10725-02033	244,311.94	122,155.97
SALVO, ANNE F DI	PO BOX 18220 RENO NV 89511-0270	10725-02043	24,064.98	12,032.49
SANCHEZ IRA, RANDY	5713 N WHITE SANDS RD RENO NV 89511	10725-02217	694,063.90	347,031.95
SANCHEZ LIVING TRUST DTD 10/13/03	RANDY M & SHARON SANCHEZ TTEES 5713 N WHITE SANDS RD RENO NV 89511	10725-02218	554,132.98	277,066.49
SCHNITZER LIVING TRUST DTD 10/24/91	ARTHUR F & LINN S SCHNITZER TTEES 20155 NE 38TH CT, #1604 AVENTURA FL 33180	10725-02149	3,549,806.80	1,774,903.40
SCHOONOVER FAMILY TRUST DATED 2/23/04	EDWARD L & SUSAN A SCHOONOVER CO-TTEES 11044 E. NOPAL AVE MESA AZ 85209	10725-02135	269,449.00	134,724.50